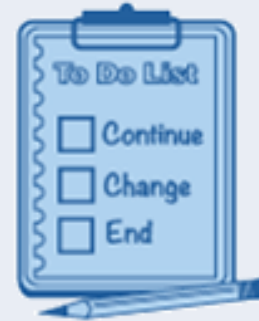


Four Objectives to Ensure Sound Legislative Review Process



① All tax expenditures will receive review according to a strategic schedule.



② Reviews will draw clear conclusions based on measurable goals.



③ Reviews will assess the benefits and costs.

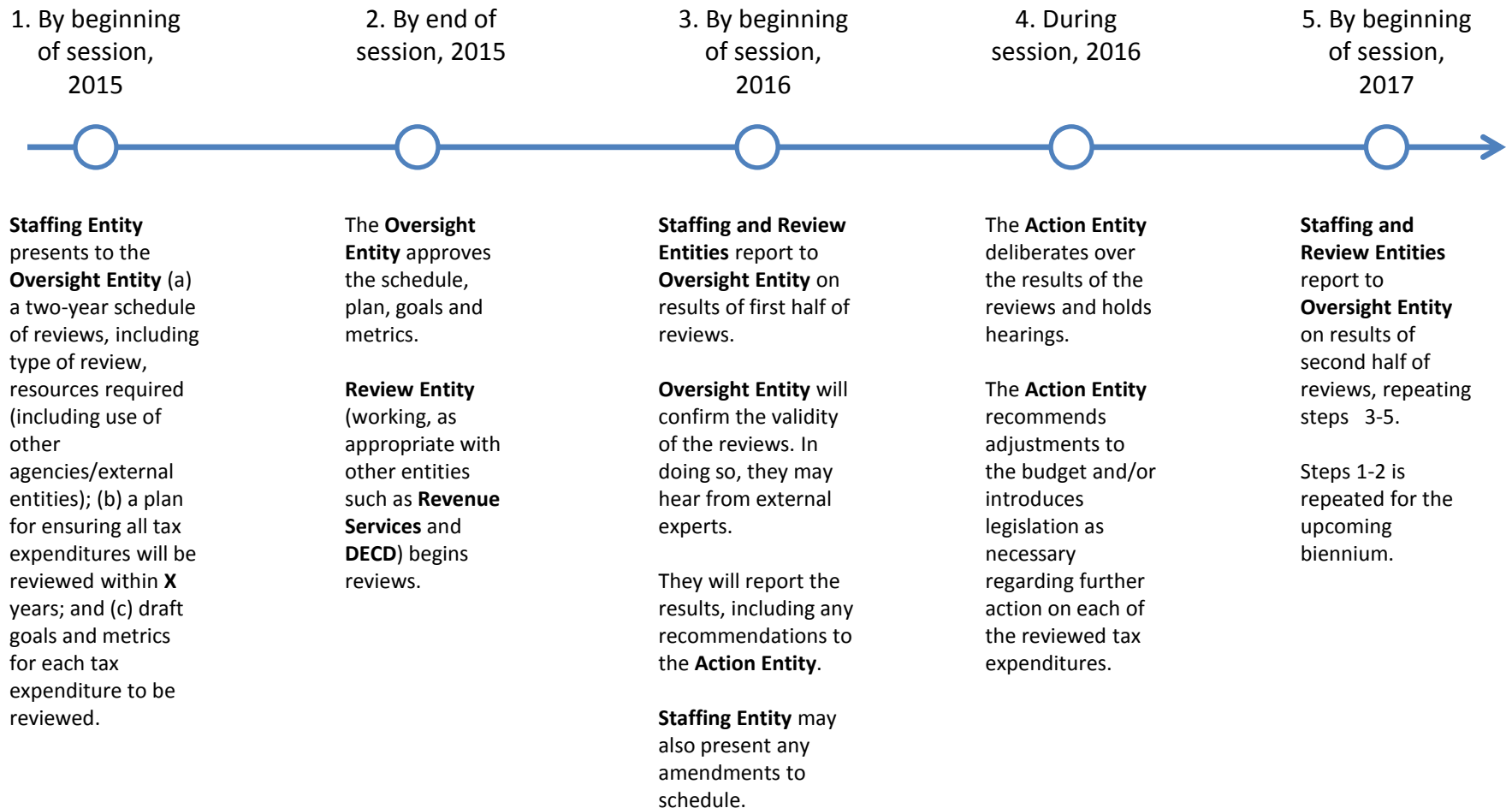


④ Reviews will inform policy choices.

Roles and Responsibilities in Legislative Review Process

Role/Function	Responsibilities	Considerations	Who?
Oversight Entity	<ul style="list-style-type: none"> Oversees review process Approves review schedule Approves goals and metrics for programs being reviewed Receives review results and obtains technical expert input, if needed, on results and the quality of review. Reports results, comments and other input to Action Entity(s) 	<ul style="list-style-type: none"> Impact on entity's operations and role Special expertise or authorities needed Balanced, objective perspective 	Options: <ul style="list-style-type: none"> Taxation Committee Appropriations Committee Government Oversight Committee Other special committee comprised of legislators, citizens or both
Staffing Entity	<ul style="list-style-type: none"> Supports Oversight Entity Proposes schedule for reviews Proposes goals, metrics and type of review for each program Manages contractual relationships as necessary 	<ul style="list-style-type: none"> Impact on entity's operations and role Resources needed Relationship/coordination between Staffing and Review Entities 	Options: <ul style="list-style-type: none"> OFPR OPEGA Maine Revenue Services
Review Entity	<ul style="list-style-type: none"> Conducts reviews Reports results and recommendations to Oversight Entity 	<ul style="list-style-type: none"> Impact on entity's operations and role Neutral, objective perspective Different entities for different reviews Resources needed Special expertise needed Access to required data 	Options: <ul style="list-style-type: none"> OPEGA Maine Revenue Services DECD Combination of Above External Entity (i.e. Contractor)
Action Entity(s)	<ul style="list-style-type: none"> Receives and considers review results, recommendations and input from Oversight Entity Takes action on recommendations, through budget or legislation, as appropriate 	<ul style="list-style-type: none"> Special authorities needed 	Options: <ul style="list-style-type: none"> Taxation Committee Appropriations Committee Government Oversight Committee Other special committee

One example of how to design the process



Key Provisions

- Define roles and responsibilities
- Define types of review
(Full vs. Expedited Review)
- Establish expected objectives and deliverables from each type of review
- Address data availability and accessibility